



## OPEN BOOK MANAGEMENT AND WORKPLACE ACCOUNTABILITY ON EMPLOYEE PERFORMANCE

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### Abstract

*Most organizations still operate as if the world is still in a controlling industrial age that suppresses the release of human capacities. If they continue their operations the old ways, they will not achieve sustainable success in this present age. To bridge this gap, we bring up the open book management system together with workplace accountability that unleashes the innate capabilities of the employees through an open system of management to achieve a high performing employee which leads to achieving overall organizational objectives. The structured questionnaire was the instrument for data collection. Data was summarized and presented descriptively and analyzed using SPSS 20.0 statistical software. Findings reveal that Open-book management has a significant and positive effect on employee performance and a positive and significant relationship between workplace accountability and employee performance was established. Therefore, the study concludes that Open-book management is not practiced in the Federal teaching hospitals that were studied from South East Nigeria. This is premised on the restricted open sharing of relevant information among the employees.*

**Keywords:** employee performance, Open book management, workplace accountability,

### Introduction

We live in a creative and knowledge age today but operate our organisations as if we are still in a controlling industrial age model that suppresses the release of human potentials. Looking at the trend of events, one will quickly agree that organisations will not achieve huge success in performance if they continue their operations the former ways. This is because; the natural environment, industrial and even the social environment are constantly changing due to modernisation, technological advancement and globalisation. Al-Sha'ar (2016) note that the great challenges that organisations face compels them to keep moving even in the midst of ongoing pressures, occurrences and constant alterations in the business world of today. This infers that the world is dynamic, economy also is dynamic. So, every other human activity should follow suit to remain relevant in the society. Consequently, management of organisations



are beginning to focus more on the optimisation of the human capital for the actualisation of organisational goals and objectives.

In the same vein, Viola (2010) observe that multinationals, globalisation, information technology have developed the world. Management books have equally taken to contemporary method of focusing on human capital and giving them the opportunity to release their innate potentials/capacities. In their own words, Kudonoo & Tsedzah (2015) contend that in a bid to gain competitive advantage over others in the global world, organizations are switching over to knowledge based that focuses on optimal utilization of people for better performance. New developments are coming up in most countries with high expectations from the populace and worldwide increased demand for healthcare delivery services. Globally, nations are re-considering their system of providing healthcare services. To achieve their goal, they make effective and efficient utilization of available resources and a resolution to use more pervasive ways to problem solving. Both medical and non-medical staff are the core of this resource issue (Hornby & Forte, 2011). Hence the survival of any organisation depends largely on the individuals working within the organisation. It is also worthy to note that the technical competence of medical and non-medical employees in teaching hospitals is essential but not a sufficient condition for the optimum health care service delivery and success of these organisations. Therefore, for the Nigeria health sector to perform optimally in the global world of today which is characterized by increase in the spread of diseases, high mortality rate due to health-related issues, high employee turnover, incessant strike by employees, low morale of the employees among others, there is need to begin to recognize the value of the human capital in the organization by adopting and operationalizing well formulated motivational schemes which will attract and retain employees. A new and well-articulated motivational scheme and policy mostly canvassed is the Open Book Management system (Oko & Agbaeze, 2013). OBM is an innovative management philosophy; which according to (Aggarwal & Simkins, 2001) is premised on the belief that management and employees will become more effective and highly motivated in achievement of organizational goals if they know and are acquainted with the financial performance and are entitled to own a share in the success.

Some scholars have focused their efforts on reviewing the impact of open-book management on several management issues. Al-Shar'ar (2016) reviewed the impact of open-book management on achieving differentiation in business organization. He described OBM as working in synergy between all the workers and giving each person the privilege to use their creative energies and capabilities to experiment and explore new ideas in order to execute their work without fear of error or failure. Seray, Nikolova & Ceran (2014) focused on open book application as a strategic management tool. In their study, they concluded that OBM is a human-based managerial technique that increases the functionality of strategic management and livens up other modern managerial techniques. Furthermore, OBM in the same way as the total quality management and management by objective shares necessary information and educates them on how to make effective usage of the information; while giving opportunity for collaboration of employees in planning (Oko & Agbaeze, 2013).



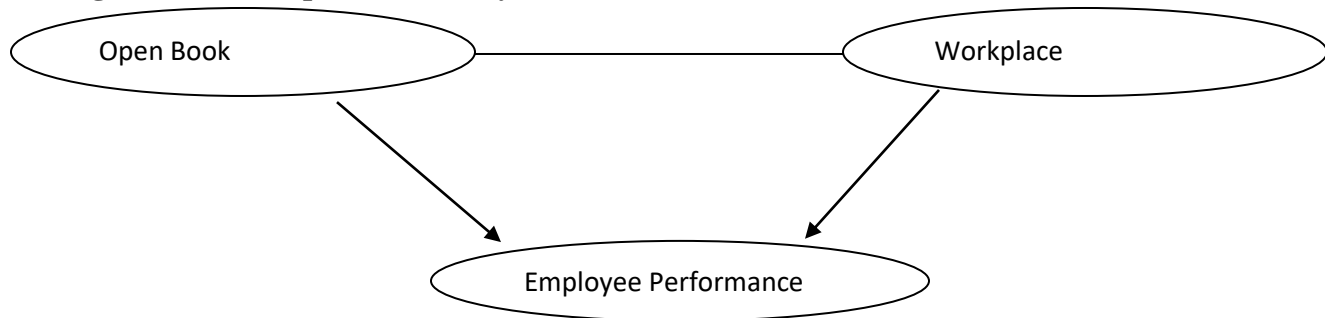
As human beings work together in the organisation, they desire to be accountable. Organizational members like to know whose onus lays the responsibility for certain assignments and who bears the consequences of an action whether good or bad (Bivins, 2012). Accountability is not simply taking the blame when something goes wrong. Workplace accountability is defined by Merriam-Webster's dictionary as a duty or an individual's readiness to assume responsibility or give justification for an action. Accountability means keeping true to one's obligation or duty. It is not just performing series of task but being responsible for the result. It is a process of following through one's plans and initiatives meticulously (Bregman, 2016). We live in a world where a handful of persons assume responsibility for their actions. Majority shy away from their responsibility rather they hide, avoid and point fingers on others. As a consequence of this, organizations contend with accountability problems. On a regular basis, employers and employees forsake the responsibility for their actions and inaction; and push the blame on the management, the organization, staff members or on any other thing (Bivins, 2012). OBM emphasizes taking joint responsibility and accountability for positive employment relationship that leads to optimum performance.

The medical and non-medical professionals at differing levels/hierarchies of public health organisations are positively or negatively affected by modes of operations and actions of management and health institutions. Oleribe (2009) observe that employee perception of the employment relationship influences their performance to a great extent. Creating a positive employment relationship which can metamorphose to a successful organization is the major responsibility of the management. Trained professionals and technicians, policy makers and the high level manpower in the country are at the management position in government organizations. (Kajang, 2004). The professors, physicians and research scientists in teaching hospitals are the high level manpower. They assume responsibility as managers when they are in charge of the supervision of a large number of staff working under them. Oleribe (2009) notes that a good number of managers in the health institution are inexperienced and lack the requisite knowledge and skills for proper management organizational resources. They are viewed as operating as authoritarians; they intimidate and oppress their subordinates. Additionally, majority of health workers are highly demotivated because of the poor conditions of services and working condition. (Kajang, 2004). These adverse modes of operation within the workplace have resulted to employee's low performance and dwindled the overall performance of organisations (Tinofirei, 2011).

Consequently, the study found it necessary to undertake a study on Open Book Management and workplace accountability in order to 1) find the impact of open-book management on employee performance and 2) find the effect of workplace accountability on employee performance. This will be done through a review of related literature; methodology, analysis of data, findings and discussion. Finally, the conclusion, recommendation and suggestions for further studies will follow suit.

### Review of Related Literature

**Figure 1.1. Concept for the study**



**Source: The study concept**

### Open Book Management

Open book management (OBM) is defined as a process granting employees the enablement to make better decision and training them to acquire the requisite knowledge needed to achieve organizational goals collectively (Economic times, n.d). Tonkin (2015) contends that OBM is a term that covers variety of activities which could stem from sharing necessary information required for performance to transparency in operations. A more elaborate definition by Barton, Shenkir & Tyson (1999) presents Open book management as a new management philosophy that demands that top management share the necessary information with workers, train them on business literacy, empower them to utilize this information to make important decisions; and reward them with bonuses when the company is successful. Clark (2010) posits that OBM is the practice of sharing the financial and non-financial indicators of a business success with everyone in the business from the owners to the front-line staff. Sharing adequate and necessary information keeps them well informed, aids their understanding of how their routine task affects the organizational performance and impacts the organization's competitive strength (Tonkin, 2015). In the same vein, Charles & Negrón (1997) posit that OBM entails the achievement of business success by disseminating the information the workers need for making the right and better decision at the moment and in the future, and for this study it is the sharing of information for greater performance in university teaching hospitals, in south-east, Nigeria.

Charles & Negrón (1997) went further to contend that to achieve a common ground between management and the workers who perform the daily tasks that effectively turn visions into reality, information sharing is critical. This denotes proper training of employees and showing complete openness in operations (Economic times, n.d). Metzger (2008) states that sharing critical business information with employees has several benefits - it ensures that everyone is singing from the same page, the very process of sharing information offers management an opportunity to train people on how to think, i.e. why certain decisions are made and in general how to make good decisions. Sharing vital information stills in the employees' a sense of importance by sending a powerful message that you value and trust your key people enough to share vital information. O'Connor (2013) suggests that OBM aims at giving employees the



information they require to know the position of the organization. The employees on the other hand appreciate the notion because they desire to be on the know. Thus, openness is the linkage between the aims of OBM and principle of human relationship which includes but not limited to confidence, honesty and prudence. Therefore, the ultimate objective of OBM is to ensure that every member of the organisation is pursuing the same goal. An operational definition of OBM according to (Al-Shar'ar, 2016) using an acronym – S.T.E.P (Share, Teach, Empower and Pay), and it is presented in table 2.1

**Table 2.1: Operational Definition of OBM**

Sharing the financial indexes information.	Share	S
Teaching all the employees how to read and understand the financial indexes variables and reports related to costs.	Teach	T
Employee's empowerment to make the necessary change (teaching, training, qualifying and authority delegation).	Empowerment	E
Paying the employees fair wages and salaries and share of revenues and incentives in the form of shares in the company.	Pay	P

**Source:** Al-Shazar–The Impact of Open Book Management on achieving differentiation in the business organisation. IJHRS, 2016, Vol.6, No.2.

### Workplace Accountability

Defining accountability accurately is a difficult task. Notwithstanding, whenever a relationship exist between human beings or organization and the parties involved are required to perform certain functions which are liable to another's supervision , scrutiny and requires defense for actions or inactions, accountability must be present (Akinbuli, 2013). In furtherance, inferring from sociological perspective he defined accountability as a feeling of obligation by an actor to provide justification for his or her actions to another person usually a superior or a senior. Following the same line of thought Ebrahim (2003) opine that defining accountability with clarity must include the concept of accountability relationship which exists between two or more individuals. One person issues responsibility while the other accepts it. Therefore he sees accountability as a procedure whereby a person is held liable and answerable for his or her performances. The parties involved in this relationship could be individuals, group of persons, a body or an organization. The main concern here is that the person given the obligation is devoted to the course and is responsible for the way he perform and the outcome of his performance. Accountability structure must include past and future activities of the actor. Its information is expressed in the organizational strategies/plans, budgets, reports on performance and evaluation but this hinges on the phase of the accountability relationship. As a result of this, information sharing in the workplace is pivotal; since it entails all the procedure in creating and disseminating information necessary for the performance of the recipient (Cutt & Murray, 2000). This point to the fact that proper accountability in the workplace may not be possible without the dissemination of requisite information needed for performance which OBM emphasizes.

Many studies dealt with accountability; this includes Uzochukwu, Onwujekwe, Mbachu, Okeke, Molyneux & Gilson (2018); Onuorah & Ebimobwei (2012), and Grisson, Crotty & Harrington (2011). Considering the definition of accountability from previous researchers, workplace





accountability is viewed as an organisational culture in which employees' are responsible for organisational goals. From the research by (Uzochukwu, *et al*, 2018), open book policy was proposed by the respondents as a credible tool for improvement of the system of accountability at all levels of governance. They proposed that credible and honest individuals should be employed at all levels of government. Another important issue raised by the researcher is that duties and obligations/responsibilities of the implementers should be specified all levels of government. This will give them better understanding of their duties and the momentary expectations from them; in this way accountability will be enabled. Proper and accurate system of accountability gives rise to transparency between management and employees, boost employees morale, enhances employees' engagement, increases employee participation and commitment, job satisfaction, creativity, innovation and the ability to unleash their innate capabilities (Tsafack, 2018). In a review on individual accountability in organizations, Trivedi (2013) observed that management of organizations need to support and enhance accountability by clarifying roles, providing open communication system and empowering decision making. This aligns with OBM principles which empowers employees with decision making abilities, openly shares necessary information needed for performance and many more. This also is in consonance with the definition by Barton *et al*. (1999) who contend that open book management is a new management philosophy that demands that those in management position share financial and other information with employees, train them to become more business literate, empower them to use this information to make important decisions; and reward them with bonuses when the company is successful

### **Employee Performance**

Every organization is instituted to accomplish some specified goals. The goals will only be accomplished through the utilization of the resources available to the organization; which include: land, labour/people, entrepreneur and capital. These resources are all essential but labour is much vital. Labour - employees' are responsible for achieving the set organizational goals; hence, one of the major issues in any organisation is employee performance (shodhaganga.inflibnet). Zhang (2004) posits that staff members are the key actors in the performance of the organization. He defines the term as the actions and inactions of an employee. The number and value of production, the time it takes to produce, availability, commitment and collaboration of the labour, among others are the composition of employee performance (Zhang, 2015). Zhang pointed out improved organizational performance is an outcome of improved employee performance. In the same vein, Dobrin, Popescu, Popescu, & Popescu (2012) opine that a record indicating an employee's achievement for a particular job and for a particular time constitutes employee performance. For Hameed & Waheed (2011) it is the effectiveness and efficiency of an organization which results from the productivity of an employee attained through employee development. Tinofirei (2011) asserts that employee performance is the accomplishment of a given role successfully by selected individual(s) following a pre-determined and acceptable guideline and using available resources even in the midst of fluctuating condition. The definition by Tinofirei (2011) is all-embracing since it ensures that employees perform following a predetermined standard which ensures that work are performed efficiently and effectively in such a way that there will be no or minimal shortcoming /deviation when the actual outcome is compared with the desired outcome.



Empirical studies by Dobrin *et al.* (2012) found among other things that the motivations employees receive from employers are highly interconnected with their performance. Another review in a non-profit organisation discovered high performing employees can be demotivated if they are not given adequate recognition by way of automatic promotion (Tinofirei 2011). This will drastically decrease employee performance. Additionally, another study discovered that employee performance is significantly related with training, communication and performance management (Zhang 2011). Zhang concluded from his review that successful organization is a by-product of increased performance and job satisfaction of employee through the conversation, communication between employers and employees. This conversations and interactions between both parties align with the tenets of OBM which are information sharing, participation, openness, among others.

### **Methodology**

In this study, analytic descriptive survey was applied to draw data from sample of medical and non-medical workforce of federal university teaching hospitals in south-east, Nigeria. The aim is to identify, describe and compare variables to ascertain differences and relationships of the dependent and independent variables through the use of hypotheses with appropriate and amenable test statistics. To gather the necessary data, a structured questionnaire was used.

### **Population and sample**

Fourteen thousand, three hundred and ten (14,310) medical and non-medical workforce of the senior and junior staff cadre in the selected university teaching hospitals in South East, Nigeria is the population of the study. The selected teaching hospitals were the University of Nigeria Teaching Hospital, Ituku-Ozalla, Enugu State (4735), the Nnamdi Azikiwe University Teaching Hospital, Anambra State (4802) and the Federal Teaching Hospital, Abakaliki, Ebonyi State (4593). These were selected out of other teaching hospitals in South East Nigeria because of their prominence in healthcare sector, and they are the federal teaching hospitals in South East Nigeria. A sample size of 815 was determined using the modified sample size determination formula at 4% level of significance (StaTrek.com 2013), which was employed based on the responses from the pilot survey. Four (4) percent level of significance was used as there was the need to cover a larger area of the population to accommodate for non-participation in the study that could arise due to the period the study was being conducted (the festive period and electioneering period in Nigeria).

### **Data Collection Instrument and Method of Distribution**

Structured questionnaire and oral interview guide were used for data collection. The structured questionnaire consists of sections A and B. Section A contains a total of eight items which elicited responses about research subjects. Section B consists of measures of open-book management, workplace accountability, and employee performance. The measurement instruments for each of the attitudinal variables were developed and designed on a 5-point Likert Scale of Strongly Agree (SA) Agree (A), Undecided (U), Disagree (D) and Strongly Disagree (SD) with their corresponding weights of 5,4,3,2 and 1 respectively. This, according to Kothari (2004), is suitable for studies of social attitude.



The structured questionnaire was self-administered to the respondents during December 2018 and March 2019. They were passionately requested to participate in the study. Eight hundred and fifteen (815) copies of the study questionnaire were administered and collected upon completion. Out of this, 564 copies were correctly filled and thus found usable. An effective response rate of 69.2 percent was achieved. 30.8 percent non-return rate was recorded as the copies of the questionnaire were dropped with the respondents to be collected on an agreed date. This was the case as the period of the study was during the festive period and when the country was in the heat of electoral campaigns and preparations for the 2019 general elections. As such, quite a number of respondents were not readily available to fill the questionnaire on the spot. However, with the success rate of 69.2 percent, the 564 returned copies were deemed adequate to continue with the study.

### **Data Analyses**

Data was summarised and presented descriptively, using frequency and percentage tables, mean and standard deviation. Mean response of 3.5 indicates that the respondents agree. Regression analysis was used in determining the impact of open-book management and workplace accountability on employee performance. The test was done with a confidence interval of 95%, and the test result is deemed significant if  $p < 0.05$ . This analysis was done with the aid of the SPSS 20.0 statistical software.

### **4.1 Findings**

**Table 1: Return Rate**

<b>Hospital</b>	<b>Administered (%)</b>	<b>Correctly Filled and Returned (%)</b>	<b>Incorrectly Filled or Not Returned (%)</b>
University of Nigeria Teaching Hospital (UNTH)	273 (100.0)	223 (81.7)	50 (19.3)
NnamdiAzikiwe University Teaching Hospital (NAUTH)	277 (100.0)	232 (83.8)	45 (16.2)
Federal Teaching Hospital, Abakaliki (FETHA)	265 (100.0)	109 (4.1)	156 (58.9)
<b>Total</b>	<b>815 (100.0)</b>	<b>564 (69.2)</b>	<b>251 (30.8)</b>

**Source: Field Survey, 2018/2019**

Eight hundred and fifteen (815) copies of the questionnaire were administered. Out of this number, five hundred and sixty-four (564) copies correctly filled and returned; while two hundred and fifty-one (251) copies were neither correctly filled nor returned. Based on this, the success rate of return was 69.2%.



**Table 2: Demographic Characteristics of the Respondents (n = 564)**

Demographic Characteristic	Options	Frequency (%)
Gender	Male	323 (57.3)
	Female	241 (42.7)
Marital Status	Single	258 (45.7)
	Married	273 (48.4)
	Divorced	11 (2.0)
	Widowed	22 (3.9)
	PhD/Pharm.D/Fellows	22 (3.9)
Highest Educational Qualification	M.Pharm/MSc/MBA	119 (21.)
	MBBS	86 (15.2)
	HND/BSc/BMLS/B.Pharm	203 (36.0)
	RN/RM/OND and others	134 (23.8)
	1 – 5 years	181 (32.1)
Work Experience	6 – 10 years	185 (32.8)
	11 – 15 years	176 (31.2)
	Above 15 years	22 (3.9)
	Top Management	43 (7.6)
Staff Category	Senior Staff	315 (55.9)
	Junior Staff	206 (36.5)
Professional Group	Medical Doctor (Physician)	97 (17.2)
	Pharmacists/Nurses/Lab. Technologists (Paramedics)	270 (47.9)
	Administrative Staff, Accountants and other supporting staff	197 (34.9)

**Source:** Field Survey, 2018/2019

Higher percentage of the respondents that participated in the study were males (57.3%), married (48.4%), had HND/BSc/BMLS/B.Pharm (36%) as the highest educational qualification, had 6 to 10 years work experience (32.8%), were senior staff (55.9%) and were Pharmacists, Nurses, Lab Technologists (Paramedics).

**Table 3: Open Book Management (n = 564)**

Statements	SA (%)	A (%)	Un (%)	D (%)	SD (%)	Mean	Std. Dev.
The hospital management openly share the relevant information, nothing is held back	65 (11.5)	196 (34.8)	197 (34.9)	64 (11.3)	42 (7.4)	3.3	1.1
The hospital management engages in open and honest conversation about mutual purpose and expectation	43 (7.6)	290 (51.4)	144 (25.5)	66 (11.7)	21 (3.7)	3.5	0.9
Employees participate fully in decision making process	22 (3.9)	66 (11.7)	21 (3.7)	237 (42.0)	218 (38.7)	2.0	1.1
The reward system is equitable and fair to all	43 (7.6)	87 (15.4)	43 (7.6)	154 (27.3)	237 (42.0)	2.2	1.3

**Source:** Field Study, 2018/2019

From the study findings, it is observed that management of federal university teaching hospitals in South East Nigeria engages in open and honest conversation about mutual purpose and expectation ( $\bar{x} = 3.5$ ). However, in the practice of open book management, the management of these institutions do not openly share the relevant information ( $\bar{x} = 3.3$ ), do not accommodate full employee participation in decision making process ( $\bar{x} = 2.0$ ) and do not have a reward system that is equitable and fair to all ( $\bar{x} = 2.2$ ).

**Table 4: Workplace Accountability (n = 564)**

Statements	SA (%)	A (%)	Un (%)	D (%)	SD (%)	Mean	Std. Dev.
I know what is expected of me to do	255 (45.2)	298 (52.8)	11 (2.0)	0 (0.0)	0 (0.0)	4.4	0.5
I readily accept ownership of the situation at hand	150 (26.6)	341 (60.5)	73 (12.9)	0 (0.0)	0 (0.0)	4.1	0.6
The hospital management and staff always ensure/blame colleagues when there is a problem	177 (31.4)	122 (21.6)	137 (24.3)	86 (15.2)	42 (7.4)	3.5	1.3
I readily accept responsibility and correction for faulty performance	174 (30.9)	316 (56.0)	21 (3.7)	32 (5.7)	21 (3.7)	4.1	1.0

**Source: Field Study, 2018/2019**

Based on the data collected, in the studied institutions, the practice of accountability in the workplace is established. Table 4 showed that with mean score of 3.5 and greater, the respondents noted that they know what is expected of them and accept responsibility and correct faulty performance, amongst other indicators.

**Table 5: Employee Performance (n = 564)**

Statement	SA (%)	A (%)	Un (%)	D (%)	SD (%)	Mean	Std. Dev.
My job fully uses my skills/potentials	258 (45.7)	295 (52.3)	0 (0.0)	11 (2.0)	0 (0.0)	4.4	0.6
I make sure that I am always the first to arrive in the office	218 (38.7)	198 (35.1)	64 (11.3)	42 (7.4)	42 (7.4)	3.9	1.2
I leave my office late trying to do more work for this hospital	130 (23.0)	286 (50.7)	42 (7.4)	64 (11.3)	42 (7.4)	3.7	1.2
I am willing to perform all my duties in this hospital as and when due	322 (57.1)	221 (39.2)	0 (0.0)	0 (0.0)	21 (3.7)	4.5	0.8

**Source: Field Study, 2018/2019**

The respondents indicated that employee performance in their health institutions is quite high. This is based on the agreement of majority of the respondents who noted that they fully utilize their skills and potentials, are willing to perform their duties at all times and can work overtime, amongst others.

**Table 6: Impact of Open Book Management on Employee Performance**

Variable	Coefficient	t-value	p-value	Value
Constant	3.546	38.889	0.000	
Open Book Management	0.210	6.630	0.000	
R				0.269
R <sup>2</sup>				0.073
Regression Sum of Squares				19.302
Residual Sum of Squares				246.751
F-value				43.962
Sig. value				0.000

The regression results showed that open-book management had significant positive impact on employee performance (see Table 6).

**Table 7: Effect of Workplace Accountability on Employee Performance**

Variable	Coefficient	t-value	p-value	Value
Constant	2.017	8.591	0.000	
Open Book Management	0.521	9.022	0.000	
R				0.356
R <sup>2</sup>				0.127
Regression Sum of Squares				33.659
Residual Sum of Squares				232.394
F-value				81.398
Sig. value				0.000

Also, workplace accountability had significant and positive impact on employee performance (see Table 7).

### Discussion of Findings

Open book management is not really practised in the Federal teaching hospitals that were studied from South East Nigeria. This is premised on the restricted open sharing of relevant information among the employees. Based on this, though open-book management was found to have a significant and positive effect on employee performance, this extent of the effect was weak ( $R = 0.269$ ). Further analysis of the relationship showed that only 7.3% of the change in employee performance was contributed by the practice of open-book management in these institutions (see Table 6). However, despite this low percentage of change, it shows that open-book management, when implemented, no matter how small, has the effect of improving performance. Thus, it is proved to be a very vital strategy in building employee performance. This underscores the need for teaching hospitals in Nigeria, particularly South East Nigeria, to focus on the implementation of open-book management, given its advantages – as pointed out by Metzger (2008).



One of the essence of open-book management is to achieve workplace accountability. From the study, it is observed that the level of workplace accountability in the studied Federal teaching hospitals is high. This is quite so because there is knowledge and acceptance of each one's responsibility. Also, when there is failure to perform a task, the concerned person readily accepts correction. These situations ensure that the employees and management of the institutions are guided in the performance of their respective duties. This results in high employee performance. Coincidentally, the result (Table 7) further showed that there exists a positive and significant relationship ( $R = 0.356$ ,  $p < 0.05$ ) between workplace accountability and employee performance. Also, the coefficient of determination ( $R^2$ ) reveals that 12.7% change in employee performance can be attributed to by the influence of workplace accountability. The existence of this relationship is highlighted by (Tinofirei 2011) when he pointed out that employee performance is based on set and measured pre-determined and acceptable guideline and using available resources efficiently even in the midst of fluctuating environment.

### **Conclusion**

The need for improved employee performance is more critical for university teaching hospitals because of their enormous tasks of teaching, research and rendering health care services to the populace. Findings indicate that open-book management has a significant and positive but weak effect on employee performance because it is not fully practised in the institution. Also, workplace accountability had significant and positive impact on employee performance. There is no gainsaying this as the findings from this study has shown when open-book management is practised in teaching hospitals, employee performance improves. Hence, the need for teaching hospitals in the South East Nigeria to focus on building transparency (open book management) and workplace accountability, which have the effect of improving employee performance.

### **Recommendation**

The study, therefore, recommends that management of organizations should operate in an open book management system; release adequate and necessary information needed for employee performances. This will enhance the effective and efficient actualization of the overall goals through responsible individuals as well as minimization of wastages and blame games.

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